

# Request for Charge Back of Rescinded or Refunded Taxes

(Section 74.41, Wis. Stats.)

DOR USE ONLY

Please read the instructions on the reverse side before completing this form.

CASE NO. \_\_\_\_\_

<b>1</b>	Assessment Year	<input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City of	County	Co Mun Code					
<b>2</b>	<input type="checkbox"/> Real Estate Parcel No. <input type="checkbox"/> Personal Property Account No.	Is this parcel in a TID? <input type="checkbox"/> NO <input type="checkbox"/> YES: TID # _____							
<b>3</b>	Name of Property Owner		Personal Property Category (see instructions)						
<b>4</b>	<input type="checkbox"/> Real Estate								
	Assessment BEFORE Adjustment			Assessment AFTER Adjustment					
	Class	(a) Land	(b) Improvement	(c) Total (a + b)	(d) Land	(e) Improvement	(f) Total (d + e)	(g) Total Assessment Difference (c - f)	
	Totals								
<b>5</b>	<input type="checkbox"/> Personal Property ..... <input type="checkbox"/> Non-Manufacturing <input type="checkbox"/> Manufacturing		BEFORE Adjustment	AFTER Adjustment	Difference				
<b>6</b>	Total manufacturing interest refund/rescinded		(a)	(b) = (a) x .80	(c) = (a) x .20				
<b>7</b>	Net Taxes Rescinded or Refunded to be Charged Back to Taxing Jurisdictions – EXCLUDING INTEREST								
	Code	Name of Taxing Jurisdictions						Net Tax	
	a.	State of Wisconsin							
	b.	County							
	c.1	—	Special Dist.						
	c.2	—	Special Dist.						
	d.	Local							
	e.	—	School Dist.						
	f.	—	Union High School Dist.						
	g.	00 ____ 00	Technical College Dist.						
	h.	Total Net Tax Rescinded or Refunded – EXCLUDING INTEREST							
<b>8</b>	Please explain why taxes were rescinded or refunded. Be specific and include the section of Wisconsin Statutes under which it was done. (If space is insufficient, attach additional sheets. Please type or print clearly.) Statute No(s). _____								

I hereby certify to the best of my knowledge and belief this form is complete and correct and, in the case of refunded tax, the tax has been refunded to the property owner.

<b>9</b>	Preparer's Name	Email Address	
	Signature of Preparer	Date (mm/dd/ccyy) / /	Daytime Telephone Number ( ) —

# INSTRUCTIONS

**COMPLETE ONE FORM FOR EACH INQUIRY AND YEAR.** The amount of the rescinded/refunded tax must have been \$500 or more OR your tax district must have accumulated a total of at least \$5,000 of rescinded/refunded taxes which were levied for the same year. Your request must be filed by **October 1**. The Department of Revenue (DOR) will evaluate your request. DOR will notify you and each taxing jurisdiction you have listed on the form of our determination by November 15.

**Section 1** – Enter assessment year, check Town, Village, or City, enter the name of your tax district, county name, and your 5-digit county/municipal code.

**Section 2** – Check either real estate (RE) or personal property (PP) to indicate type of property the request is for. Only one type, RE or PP, may be filed on a single form. Enter the parcel number or personal property account number. Check the appropriate box to indicate if this parcel or personal property account is within the legal boundaries of a Tax Increment Finance District (TID). If yes, enter TID number.

**Section 3** – Enter the name of the property owner. Enter the personal property category from the PP codes below if your inquiry involves personal property.

**Section 4** – If the request is for a real estate adjustment, check the real estate box. Enter the RE class(es) from the table below (one class per line). Enter assessment values on the line for the applicable class of property for which taxes were refunded or rescinded.

RE Classes:

- 1 – Residential
- 2 – Commercial
- 3 – Manufacturing
- 4 – Agricultural
- 5 – Undeveloped
- 5m – Agricultural Forest
- 6 – Productive Forest
- 7 – Other

PP Codes:

- 1 – Boats and other Watercraft
- 2 – Machinery Tools and Patterns
- 3 – Furniture Fixtures and Equipment
- 4 – All other Personal Property not Exempt
- 4B – Improvements on Leased lands
- 4C – Manufactured/Mobile Homes, and assessed value information as required

**Section 5** – If the request is for personal property, check the personal property box and enter the total assessment value for that account before adjustment, after adjustment, and the total adjustment difference and check non-manufacturing or manufacturing, as applicable.

**Section 6** – Enter **TOTAL** amount of manufacturing interest refunded to property owner in box a, 80% in b, and 20% in c. Only 80% of the total amount may be charged back, if approved by DOR. Write the Department of Administration at: Manufacturing Tax Refund Program, Department of Administration, Division of Intergovernmental Relations, PO Box 8944, Madison, WI 53708, by July 1, per sec. 70.511(2)(b), Wis. Stats., to request a refund of the remaining 20%. Copy DEBF Tax, Department of Administration, PO Box 7864, Madison, WI 53707. Also include a copy of the letter with your charge back request form to DOR.

**Section 7** – Enter the proper code and name of each taxing jurisdiction (for Technical College, enter 2-digit code). Enter the total net tax rescinded or refunded. DOR will calculate each taxing jurisdiction's share of the rescinded or refunded tax. **DO NOT INCLUDE ANY INTEREST PAID BY YOUR TAX DISTRICT TO THE PROPERTY OWNER.** Net tax means taxes after school levy tax credit, but before the first dollar and the lottery and gaming credits.

**Section 8** – Explain why these taxes were rescinded or refunded. **BE SURE TO ENTER THE STATUTE UNDER WHICH THESE TAXES WERE RESCINDED OR REFUNDED.**

**Section 9** – Enter your name, e-mail address, and daytime telephone number, sign and date the form once completed.

Send your request to: WISCONSIN DEPARTMENT OF REVENUE  
LOCAL GOVERNMENT SERVICES SECTION 6-97  
PO BOX 8971  
MADISON WI 53708-8971

LGS FAX: 608-264-6887

Assistance: 608-264-6892

**NOTE: A copy of the original tax bill must be attached to each inquiry.**